Title of Articles: Linking Accounting/Auditing Environment and the Remittances of Africans in Diaspora


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Abstract: This paper investigates empirically the link between the inflow of Diasporas remittances and the environment of accounting/auditing in 10 African countries. The result using Spearman’s rank correlation indicates the existence of a positive relationship (correlation coefficient rs is 0.36), but the strength of the relationship is weak (significant level of 0.05). The quality of accounting and auditing as represented by their environment is a stimulus that could enhance the inflow of Diasporas remittances. The study therefore recommends that African countries should strategically and proactively refocus attention on developing accounting/auditing environment in order to attract reasonable volume of remittances.